

SIKKIM



GOVERNMENT

GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION, FINANCE, REVENUE & EXPENDITURE DEPARTMENT

No: GOS/CTD/2005-06/12-A1 (11)/115.

Dated: 24/11/2012

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 11 of the Sikkim Transport Infrastructure Development Fund Act, 2004 the State Government hereby makes the following rules further to amend the Sikkim Transport Infrastructure Development Fund Rules, 2004 namely:-

**Short title and
commencement**

- 1 (1) These rules may be called the Sikkim Transport Infrastructure Development Fund (Amendment) Rules, 2012.
- (2) They shall extend to the whole of Sikkim.
- (3) They shall come into force at once

Insertion of rule 5

- 2 In the Sikkim Transport Infrastructure Development Fund Rules, 2004, after rule 4, the following rule shall be inserted, namely -
"5 Procedures of filing application of registration and others by electronic communication media

Notwithstanding anything prescribed under these rule, the Commissioner may, by notification to the effect prescribe for procedure of :-

- (a) filing application for registration;
- (b) filing application for amendment of registration certificate;
- (c) generation of declaration forms;
- (d) filing of periodical returns;
- (e) payment of tax;
- (f) maintain of books of accounts;
- (g) framing assessment;
- (h) serving notices;
- (i) filing of application for claim of refund;
- (j) filing memorandum of appeal and revision petition;
- (k) any other purpose as mentioned in the notification;

through electronic communication media for such class or classes of dealers from such date as may be specified in the notification."

**Commissioner-cum-Secretary
Finance, Revenue and Expenditure Department
Government of Sikkim.**